IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

WP(C).No. 8937 of 2007(L)

PETITIONER:

M/S. TATA STEEL LTD.,
(FORMERLY TATA IRON & STEEL CO. LTD.,),
39/2824, RAM COMPLEX, K.S.N.MENON ROAD,
KOCHI-16, REPRESENTED BY ITS REGIONAL FINANCE MANAGER, JOHNSON JOSEPH.

BY ADV. SRI.V.P.SUKUMAR,
SRI.KURYAN THOMAS.

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER,**
   (ASSESSMENT)-III, SPECIAL CIRCLE (PRODUCE),
   COMMERCIAL TAXES, MATTANCHERRY.

2. **THE DEPUTY TAHSILDAR (R.R.),**
   KANAYANNUR TALUK, ERNAKULAM.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.8937 OF 2007-L

Judgment

The respondents have taken coercive steps to recover the balance tax due for the financial year 2000-01 from the petitioner. The petitioner claims, advance tax paid by it for the years 2003-04 and 2004-05 is remaining unadjusted and the said amount may be adjusted towards its tax liability for the year 2000-01. Claiming the said relief, it has filed Ext.P3 application before the 1st respondent and thereafter, this Writ Petition is filed, challenging the revenue recovery proceedings initiated against it by issuing Ext.P2.

2. I heard the learned Government Pleader appearing for the respondents also. He expressed a doubt regarding the tenability of the claim of the petitioner. It is a matter to be decided by the 1st respondent after affording an opportunity of being heard to the petitioner. This, the 1st respondent shall do within six weeks from today. The petitioner shall produce a copy of this Judgment before the 1st respondent within two weeks from today. In that event, the attachment of the movables under Ext.P2 shall be kept in abeyance for a period of six weeks from today.

The Writ Petition is disposed of as above.

22.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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